BEFORE THE STATE BOARD OF EQUALIZATION OF THE STATE OF CALIFORNIA

In	the	Matter	of	the	Appeal	•	
Joe	and	d Gloria	a Mo	orgai	ı)	81A-1446

ORDER DENYING PETITION FOR REHEARING

Upon the consideration of the petition filed September 3, 1985, by Joe and Gloria Morgan, for rehearing of their appeal from the action of the Franchise Tax Board, we are of the opinion that none of the grounds set forth in the petition constitute cause for the granting thereof and, accordingly, it is hereby ordered that the petition be and the same is hereby denied and that our order of July 30, 1985, be and the same is hereby affirmed.

Done at Sacramento, California, this 6th day of January 1986, by the State Board of Equalization, with Board Members Mr. Nevins, Mr. Bennett, Mr. Dronenburg and Mr. Harvey present.

	Richard Nevins ,	Chairman
	William M. Bennett	Member
	Ernest J. Dronenburg, Jr.,	Member
	Walter Harvey*	Member
•	,	Member

^{*}For Kenneth Cory, per Government Code section 7.9